

IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA

UNITED STATES OF AMERICA,)	
)	Case No. 2:22-cv-5042
Plaintiff,)	
)	
v.)	
)	
TERRENCE HOWARD,)	
)	
Defendant.)	
_____)	

SUPPLEMENTAL DECLARATION OF IRS REVENUE OFFICER SCOTT COLWELL

The undersigned declares as follows:

1. In my declaration signed January 4, 2024, I stated that Defendant Howard did not file a 2021 tax return. While preparing to testify at the upcoming hearing, I learned that Defendant Howard did, in fact, file a 2021 tax return.

2. When I initially checked to see if Defendant Howard filed his 2021 tax return, I accessed the Integrated Data Retrieval System (“IDRS”) computer database, which stores and tracks taxpayer account information. Information is entered into IDRS on each account from taxpayer returns, information returns, audits, taxpayer notices, and other types of account transactions.

3. I used IDRS to determine whether Defendant Howard had filed a tax return for 2021. IDRS did not show that any tax return for 2021 had been filed by Defendant Howard.

4. In preparing for the upcoming hearing, I accessed the Account Management Services (“AMS”), which allows users to update taxpayers’ accounts, view history and comments from other systems, and access a variety of case processing tools. AMS showed that Defendant Howard filed a tax return in 2021. AMS further showed that the 2021 return was “pending.”

5. Defendant Howard listed 3008 Spring Mill Road, Plymouth Meeting, Pennsylvania 19462 as his address on the 2021 tax return.

6. I submit this supplemental declaration to correct my previous statement regarding Mr. Howard's filing of his 2021 tax return.

I declare under penalty of perjury and pursuant to 28 U.S.C. § 1746 that the foregoing is true and correct.

Executed on this 14th day of February 2024

Scott Colwell
Revenue Officer
Internal Revenue Service
Horsham, Pennsylvania